

PETTY CASH FUNDS

Effective: December 17, 1985

01-09

Most Recent Revision: June 15, 1993

Objective: To establish procedures for the use of petty cash funds

Reference: Finance Office

Policy of the Board of Representatives:

1. A petty cash fund will be maintained in the Budget & Finance Office for use by departments in the Courthouse Complex. All departments located in the Courthouse Complex will use that fund, with the following exceptions:

- General Postage Account (Central Services)
- Account for Transport of Prisoners (Sheriff)
- Cash Drawer (County Clerk)
- Postage Due Account (Board of Elections)

Departments located outside the Courthouse Complex that do not have petty cash accounts of their own may also use the fund in the Budget & Finance Office if the need arises, by following the procedure below.

2. When departments in the Courthouse Complex have a need (as defined in #4 below) to use the petty cash fund located in the Budget Office, they must complete a Petty Cash Slip signed by the department head and bring to the Finance Office. If the expense is approved, the money will then be issued, and the amount will be charged to the appropriate department account.

3. Authorized petty cash expenditures may include, but are not limited to:

- Expenses for transporting clients (gas, meals, etc.)
- Postage due on mail
- Mailing items after County mail has been done or to meet deadline
- Expenses at vendors that do not accept purchase orders

Expenditures which are not considered appropriate for petty cash and which will not be approved include, but are not limited to:

- Job-necessitated and job-related expenses which appropriately belong in the .54465 and .54466 accounts
- Personal use

4. For County departments authorized to maintain petty cash accounts, the amount is determined by resolution of the Board of Representatives. Departments must keep receipts of all expenditures from petty cash. At any given time, the total of cash in hand plus receipts in a department's petty cash fund must equal the total amount allotted to that department by resolution of the Board.

5. When a department's petty cash fund nears depletion, reimbursement may be obtained through the County's accounts payable procedure (see Purchasing, Section 06, of this manual). A signed voucher accompanied by substantiating receipts must be submitted to the Office of Comptroller, which will then charge the amounts back to the appropriate department accounts. If the expenditures are approved, a check for the amount of the voucher will be issued to the department head. The check should then be cashed and deposited in the petty cash fund.